REPLY DECLARATION OF QUINTIN LEW, JOHN WIMSATT, AND PATRICK GARZILLO

EXHIBIT 10

REDACTED - FOR PUBLIC INSPECTION



## REPLY DECLARATION OF QUINTIN LEW, JOHN WIMSATT, AND PATRICK GARZILLO

EXHIBIT 11

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Iompetitive Provider Filing Comments in This Proceeding	Forbearance MSA(s) n Which Competitor Operates	Recent Statements of Competitive Provider That It Is Competing Successfully
ACN Communications Services. Inc.	411 forbearance MSAs <sup>1</sup>	"ACN's annual revenues have skyrocketed to over half a billion dollars, with annual double-digit growth year after year."
		"Because of the ease of acquisition, we have been able to produce hundreds of millions of dollars in revenue for ourselves and still provide tremendous savings for customers and opportunities for representatives."
~		"ACN's outstanding product portfolio includes Local and Long Distance services, Internet services, Wireless, and Digital Phone Service with Video Phone, operating on ACN's own state of the art network. ACN is able to offer impressive alternatives to these services and pass along tremendous savings by marketing directly to consumers through thousands of commission based Independent Business Representatives worldwide. ACN has earned the loyalty of hundreds of thousands of customers since operations began in 1993."
4TX Communications, Inc. [acquired by Broadview')	3oston, 'Jew York, 'hiladelphia, 'ittsburgh, and Providence MSAs <sup>6</sup>	"Roughly 18,000 business customers Approximately 5160 million in annual revenues (2005) State-of-the-art fiber optic ATM network with more than 90 major points of presence nationwide"
Broadview Networks, Inc.	3oston, New York, Philadelphia, ittsburgh, and rovidence MSAs <sup>8</sup>	Serves approximately 80,000 small and mid-sized business customers in 20 markets from Maine to Virginia, including major metropolitan areas such as New York, Philadelphia, Boston. and the Baltimore-Washington corridor [G]enerated annual revenues in excess of \$500 million in 2006.
		Broadview President and CEO Michael K. Robinson: "We will have robust direct and indirect sales channels and significant market density, particularly in New York, Pennsylvania, and New England. [Broadview and InfoHighway] will be powered by a carrier-grade network of 11 switches, a core IP platform that supports MPLS throughout the entire footprint, metro-Ethernet capabilities available throughout the major network hubs, over 2,300 route miles of fiber, more than 260 collocations, and over 500 lit commercial office buildines." <sup>10</sup>

Competitive Provider Siling Comments in This Proceeding	orbearance MSA(s) in Which itor O	Recent Statements of Competitive Provider That It Is Competing Successfully
3roadwing Communications, LLC acquired by Level 3")	All forbearance MSAs <sup>12</sup>	In 3Q06, "Total revenue increased by \$13.2 million or 6% year-owyear, led by robust sales of data/broadband services. <sup>13</sup> Combined data/broadband revenues increased by \$13.8 million or 12% year-over-year due primarily to strong sales of converged and high speed optical services to both large enterprises and communications service providers." <sup>14</sup> "For the third quarter 2006, Broadwing reported total revenue of \$231.9 million, compared to \$224.3 million reported for the second quarter 2006 and \$218.7 million for the third quarter 2005." <sup>15</sup> "Broadwing Communications, LLC (Broadwing), a consolidated subsidiary of Broadwing Corporation today announced the expansion of its Media Services Network to 41 U.S. markets, giving Broadwing the largest DTM (Dynamic Synchronous Transfer Mode) footprint in North America. This is the company's second expansion this year to meet growing demand, driven in large part by the 2005-2006 seasons of major sports associations and leagues. Broadwing began 2005 with five initial sites and expanded to 20 in April." <sup>16</sup>
Cavalier Telephone Corporation	All forbearance MSAs <sup>17</sup>	"We have become the largest full service competitive communications provider in the country with 2007 projections of over \$750 million of revenue and \$150 million of operating cash flow. [] The expanded Cavalier network covers the Mid Atlantic, Midwest and Southeast regions and serves six of the top 20 DMA markets in the country. We have 531 end office collocations attached to our \$1 billion fiber optic network consisting of 3,000 miles of metro fiber and 8,000 intercity fiber miles that extend from Boston to Chicago down to Wilmington, North Carolina. 2007 Fiber augmentations are planned for Michigan, Ohio and other southeastern markets.""  "[C]urrently serve over 550,000 residential customers, 85,000 business customers and employ over 2,000 people.""  "Cavalier continues to outperform versus prior periods and versus our veer group." 20

Competitive Provider Filing Comments in This Proceeding	Forbearance MSA(s) In Which Competitor Operates	Recent Statements of Competitive Provider That It Is Competing Successfully
CityNet Pennsylvania, LLC	Pittsburgh and PhiladelphiaMSAs Parent company serves New York MSA as well <sup>21</sup>	"Citynet Wholesale, a facilities-based broadband service provider for underserved Tier 2 and Tier 3 markets, announced plans to make significant capital investments to expand its network in 2007. The planned network expansion will allow Citynet to provide service to 17 new markets across six additional LATAs by year's end. Citynet will focus its expansion efforts in Kentucky, Ohio and Virginia, to total three new sites. Additional new markets will he added in Indiana, Maryland, Pennsylvania and West Virginia." <sup>22</sup> "We have built our network in direct response to ow customers' needs. This success-based approach allowed us amazing growth in '06. That same approach in '07 will allow us unprecedented expansion for a company ow size." <sup>23</sup>
Comeast Corporation	Boston, Philadelphia, and Pittsburgh MSAs <sup>24</sup>	Comcast EVP, Co-CFO and Treasurer John Alchin: "[Comcast Digital Voice] continues to ramp and as a result, phone revenue increased over \$300 million in the fourth quarter, driven by over 500,000 net customer additions. Phone revenue increased 45% to almost \$1 billion as we added 1.5 million CDV customers for the year, 50% above the original guidance." <sup>25</sup> "So we are significantly ahead of our plan to reach 20% penetration by the end of 2009. On average, we marketed phone to 27 million homes in 2006, and that number will grow to over 37 million homes on average in 2007. This footprint expansion, coupled with the newly launched markets maturing makes us feel confident we will meet our goal of adding at least 2.6 million phone customers in 2007." <sup>26</sup>
Covad Communications Group	All forbearance MSAs	Covad president and CEO Charles Hoffman: "In 2006, Covad achieved its goals of becoming cash flow, excluding [Line-Powered Voice Access] expenditures, and A-EBITDA positive while accelerating our transition from being a provider of wholesale broadband services to becoming a direct provider of high-growth, high-margin offerings like Voice over IP, line-powered voice, and business-class wireline and wireless broadband. We also continued to invest in our future growth through the completion of the nation's largest next-generation network." <sup>27</sup> "Net revenues for the fourth quarter of 2006 totaled \$1 19.5 million, an increase of \$0.9 million from the \$118.6 million reported for the third quarter of 2006, and an increase of \$5.8 million, or 5.1 percent, from the \$113.7 million reported for the fourth quarter of 2005." <sup>28</sup>

lompetitive Provider Filing Comments in This Proceeding	Forbearance MSA(s) n Which Competitor Operates	Recent Statements of Competitive Provider That It Is Competing Successfully
Cox Communications,	Providence and	Cox ended 2006 with "over 2 million telephone customers.
Inc.	Virginia Beach MSAs <sup>2</sup>	representing growth of over 21%."30
EarthLink, Inc. and New Edge Networks, Inc.	New York and Philadelphia MSAs	EarthLink interim CEO Mike Lunsford During the fourth quarter of 2006, "[o]ur Internet voice initiativehad its best quarter yet, and we recorded our record 14th consecutive quarter of growth from our value-added services." 31
		"During the fourth quarter of 2006, EarthLink added 29,00 net broadband customers. , , , Additionally, the net growth in broadband customers included 12,000 net voice subscribers, which was EarthLink's best quarter for voice subscriber additions." <sup>32</sup>
		EarthLink interim CEO Mike Lunsford: "We launched voice services in eight additional markets late in the third quarterby the end of the fourth quarter we were deployed at 12 markets representing over 10 million home [passed]. Our partner Covad continued to fill in coverage in our new markets during the fourth quarter as we focused on customer demand creation and streamlining our provisioning process.""
Eureka Telecom, Inc. 1/b/a InfoHighway Communications	411 forbearance MSAs"	"Founded in 1993, the company has become one of the fastest growing and largest competitive telecommunication and data/Internet service providers in the 14-state region from Maine to Virginia, with special focus on the major metropolitan areas of New York, Washington D.C. and Boston. With over 14,000business customers, InfoHighway was listed among Crain's Magazine's List of Top 200 Largest Privately Held Companies in New York i 2004 and 2005."
		"InfoHighway has been providing converged solutions to customers in the New York and New Jersey metropolitan area for the past three years, and to date we have successfully deployed over 10,000 VoIP subscriber lines. The expansion into Massachusetts is consistent with our goal of continuing to grow our product portfolio and offer leading-edge products and services to both our customers and Agent partners."

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ITC^DeltaCom Communications, Inc.	New York, Philadelphia, and Virginia Beach MSAs <sup>37</sup>	"ITC^DeltaCom, Inc., a leading provider of integrated communications services to customers in the southeastern United States, today announced the implementation of a
		the capital necessary to continue our pursuit of growth in our core facilities-based business <b>as</b> well as increase focus on the Wholesale and Enterprise sectors. We're committed to building on the successes of our recent product launches, enhancing our <b>MPLS</b> and Simpli-Business offerings and driving growth in our Ethernet, Multi-Meg voice and data offering, and VoIP solutions." <sup>39</sup>
Monmouth Tel, Inc	New York and 'hiladelphia MSAs <sup>40</sup>	"[W]e have 10 years of continuous growth and have avoided the accumulation of any debt, which places us in a strong position for continued expansion and financial stability." <sup>41</sup> "Currently providing service to over 11,000 New Jersey customers." <sup>42</sup>
One Communications Corp.	3oston, New York, 'hiladelphia, ?ittsburgh, and 'rovidence MSAs <sup>43</sup>	"One Communications serves more than 160,000 businesses, from large to small, in 16 states throughout the Northeast, Mid-Atlantic and Upper Midwest regions." "44"  "With nearly \$800 million of revenue, strong EBITDA margins and a conservative capital structure, this company has not only financial strength, but also advanced technologies, value-added services, and excellent customer focus." "45"

Competitive Provider Filing Comments in This Proceeding	Forbearance MSA(s) in Which Competitor Operates	Recent Statements of Competitive Provider That It Is Competing Successfully
RCN Telecom Services,	Boston, New York, and	"RCN completed another impressive year in 2006,
		Directors. "Over the past two years, RCN has diligently executed against a balanced strategy to drive profitability and cash flow growth while strategically expanding our footprint and rationalizing our asset portfolio. In 2006, we delivered 45% EBITDA growth, a 500 basis point EBITDA margin expansion, and a return to positive free cash flow while simultaneously jump-starting customer growth. I want to congratulate the entire RCN team on another great year."
		"RCN had approximately 425,000 customers as of December 31, 2006 versus 424,000 as of September 30, 2006 and 419,000 subscribers as of December 31, 2005." 48
		"Total revenue for the full year 2006 grew 10% to \$617 million from \$561 million last year; core residential revenue grew 4% and commercial revenue increased by 173%. 2006 EBITDA of \$132 million grew 45% from \$91 million in 2005; 2006 EBITDA margin increased by approximately 500 basis points to 21%. Capital expenditures for 2006 were \$89 million versus \$74 million in 2005." 49
RNK Inc.	All forbearance MSAs <sup>50</sup>	"Over the past 18 months, RNK has recorded very
segTEL, Inc	Boston MSA <sup>52</sup>	"We own as much of our network as possible,' said [segTEL founder and CEO Jeremy Katz], who noted the company has never taken a loan and is entirely self-funded by the profits. <sup>53</sup>

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Time Warner Telecom Inc.	New York MSA <sup>54</sup>	2006 "was an incredibly strong year for the Company," said Larissa Herda, Time Warner Telecom's Chairman, CEO and President. 'Comorganic results including revenue growth, M-EBITDA, margins, cash flow and customer growth were all impressive. We successfully executed a strategic acquisition, and accelerated free cash flow through accretive refinancing activities while maintaining our financial flexibility. We leveraged the positive momentum of our business to facilitate two equity offerings, which resulted in us becoming a non-controlled company, eliminating our Class B super-voting shares. In addition, we continued to invest in the business to focus on delivering complex solutions and serving large customer opportunities, all positioned to capture greater market share and grow revenue."**  In the fourth quarter of 2006, Time Warner Telecom "[g]rew total revenue 29% year over year and 22% sequentially," "[g]rew enterprise revenue 43% year over year, and 29% sequentially," "[g]rew data and Internet revenue 40% year over year and 16% sequentially," and "[p]roduced \$80.2 million of [modified EBITDA], and 34% M-EBITDA margin."
XO Communications. LLC	Boston, New York, Philadelphia, and Pittsburgh MSAs <sup>57</sup>	XO Holdings CEO Carl Grivner: "We continue to see strong demand for XO Communications' core communications services, including commercial and wholesale voice over IP services and high-bandwidth network transport services."  "XOptions Flex, [XO's] award-winning VoIP service, now supports more than 100,000 business customer employees [M] ore than 7,500 businesses nationwide have deployed XOptions Flex and enjoy the benefits of an integrated VoIP services solution that provides enhanced features, functionality and value for voice, Internet access and web hosting, all in one simple package." 59

<sup>&</sup>lt;sup>1</sup> ACN, Local Calling, available at http://www.acninc.com/acn/us/products/Local Calling/index.jsp

<sup>&</sup>lt;sup>2</sup> ACN, Global Market Leader, http://www.acninc.com/acn/usiabout\_usiindex.jsp.

<sup>&</sup>lt;sup>3</sup> K. Hampshire, *Tapping the Network*, Smart Business Detroit (Dec. 2005) (quoting Greg Provenzano, President and Co-founder of CAN, Inc.), http://www.sbnonline.com/National/Article.aspx?CID=7976.

<sup>&</sup>lt;sup>4</sup> ACN Press Release, ACN Launches New Digital Phone Service (Feb 5.2007)

<sup>&</sup>lt;sup>5</sup> ATX Communications Press Release, *Broadview Networks Completes Acquisition of ATX Communications* (Oct. 12,2006).

- <sup>6</sup> ATX Communications, Contact: Locations, http://www.atx.com/contact\_locations.php. See also ATX Communications Press Release, Broadview Networks Completes Acquisition of ATX Communications (Oct. 12, 2006); ATX Communications Press Release, Broadview Networks To Acquire ATX Communications (June 27, 2006) (quoting Michael K. Robinson, Chief Executive Officer of Broadview).
- <sup>7</sup> ATX Communications, Facts and Figures, http://www.atx.com/company facts.php.
- <sup>8</sup> Broadview Networks, *Service Coverage Area*, http://www.broadviewnet.com/Products Services/Common/ServiceArea.asp?scenario=0
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- <sup>10</sup> *Id*.
- 11 Level 3 Press Release, Level 3 Completes Acquisition of Broadwing (Jan. 3,2007)
- <sup>12</sup> Level 3, Network Map, http://www.level3.com/images/global\_map/Level\_3\_Network\_map.pdf.
- <sup>13</sup> Broadwing Corporation, Form 8-K, Exhibit 99.1 (Nov. 8,2006).
- <sup>14</sup> *Id*.
- <sup>15</sup> *Id*.
- <sup>16</sup> Broadwing Corporation Press Release, *Broadwing Communications Expands Media Services Network to More than 40 U.S. Cities, Becomes the Largest DTM Network in North America* (Oct. 24, 2005).
- <sup>17</sup> Cavalier Telephone, Cavalier Service Area, http://www.cavtel.com/business/index.shtml.
- <sup>18</sup> Cavalier Telephone, Company Information, http://www.cavtel.com/companylindex.shtml
- <sup>19</sup> Cavalier Telephone Press Release, Cavalier Enters into Agreement To Acquire Talk America (Sept. 22,2006).
- <sup>20</sup> Cavalier Telephone Press Release, *Cavalier Telephone Reports Strong First Quarter* 2006 Results (May 31, 2006).
- <sup>21</sup> CityNet, Coverage Area, http://www.citynet.net/coveragelargemap.cfm.
- <sup>22</sup> Citynet To Reach 17 New Markets in 2007, Phone Plus Mag (Feb. 28, 2007), http://www.phoneplusmag.com/hotnews/72h23122955.html.
- <sup>23</sup> *Id.* (quoting Citynet vice president of sales and marketing Tom Payne).
- <sup>24</sup> Comcast Corporation, *Comcast Digital Voice Fact Sheet*, http://media.corporate-ir.net/media files/irol/14/147565/digital voice.pdf.
- <sup>25</sup> Q4 2006 Comcast Corporation Earnings Conference Call Final, FD (Fair Disclosure) Wire, Transcript 020107aw.762 (Feh. 1,2007).
- $^{26}$  Id
- <sup>27</sup> Covad Press Release, Covad Communications Group Reports Fourth Quarter 2006 Results (Feb. 13,2007)
- <sup>28</sup> *Id*.
- <sup>29</sup> Cox Communications, **Cox** Digital Telephone FAQs, http://www.cox.com/hr/help/telephone/faq-phone.asp#serviceable; Cox Communications, Digital Telephone : Rhode Island Toll-Free Calling Guide, http://cox.com/NewEngland/Telephone/TollFree\_Rl.asp.
- <sup>30</sup> Cox News Release, A Decade of Bundling Delivers Cox Communications Considerable Competitive Advantages (Jan. 30,2007).
- <sup>31</sup> EarthLink Press Release, EarthLink Announces Fourth Quarter and Full Year 2006 Earnings (Feb. 6,2007).
- $^{32}$  *Id*.
- <sup>33</sup> *Q4* 2006 EarthLink Earnings Conference Call Final, FD (Fair Disclosure) Wire, Transcript 020607ax.754 (Feb. 6,2007).

- <sup>34</sup> InfoHighway Communications, *Local Phone Service*, http://www.infohighway.com/Local\_Phone.html
- 35 InfoHighway Communications, About Us, http://www.infohighway.com/about.html.
- <sup>36</sup> InfoHighway Communications Press Release, *InfoHighway Communications Extends Hosted PBX Service to the Boston, Massachusetts Market* (June 30,2006) (quoting Raul K. Martynek, InfoHighway President and CEO).
- <sup>37</sup> Deltacom, About Us: Fiber Optic Network, http://www.deltacom.com/fiberoptic\_network.asp.
- <sup>38</sup> ITC^DeltaCom Press Release, ITC^DeltaCom Announces Network Upgrade To Deliver Multi Meg and IP Enabled Voice and Data Services (Jan. 17,2007).
- <sup>39</sup> ITC^DeltaCom Announces Transaction for \$21 Million in New Funding To Support Growth, PR Newswire US (Oct. 30,2006) (quoting ITC^DeltaCom's CEO Randall E. Curran).
- <sup>40</sup> Monmouth Telecom Comments at 1
- <sup>41</sup> Monmouth Telecom, Corporate Profile, http://www.monmouth.com/corporate profile.htm.
- $^{42}$  *Id*.
- <sup>43</sup> One Communications, Coverage Map, http://www.onecommunications.com/uploadedFiles/OneMktMap.pdf.
- <sup>44</sup> One Communications, *About Us*, http://www.onecommunications.com/our-company/index-clecone.aspx?TierSlicer1 mtid=40&TierSlicer1 mtt=4&TierSlicer1 mid=8.
- <sup>45</sup> One Communications Press Release, *One Communications Names Howard E, Janzen CEO (Mar.* 26,2007) (quoting CEO Howard E. Janzen).
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- <sup>47</sup> RCN Press Release, *RCN Reports Fourth Quarter and Full-Year 2006 Results* (Mar. 15,2007) (quoting RCN Chairman lames F. Mooney).
- $^{48}$  *Id*.
- 49 Id.
- <sup>50</sup> RNK VoIP, The RNK VoIP Network & Number Availability, http://www.mkvoip.codnetwork.html.
- <sup>51</sup> J. Torres, *RNK Enhances Switching Capacity for VoIP & PSTN Net*, TMCnet (July 19,2006) (quoting RNK president and CEO Richard N. Koch), http://www.mktel.codpress/pr\_071906.html.
- <sup>52</sup> P. Tracy, *Jeremy Katz Has Ambitious Goalfor His Fledgling Phone Business*, Union Leader at C6 (Jan. 29,2007) ("While segTEL's core is undeniably the Upper Valley, it is a local exchange carrier throughout parts of New Hampshire, Vermont, Massachusetts and Maine.")
- <sup>53</sup> Id.
- <sup>54</sup> Time Warner Telecom, Form 10-K (SEC filed Mar. 16,2006). *See also* Time Warner Telecom, Form 10-K (SEC filed Mar. 1,2007).
- <sup>55</sup> Time Warner Telecom Press Release, *Time Warner Telecom Reports Strong Fourth Quarter 2006 Results* (Feh. 6, 2007).
- <sup>56</sup> *Id*.
- <sup>57</sup> XO Communications, VoiceAssets: XO Communications, http://www.xo.com/ahoutinehvork/mapsivoice-largetml.
- <sup>58</sup> XO Communications Press Release, XO Holdings Reports Third Quarter 2006 Results (Nov. 9,2006).
- <sup>59</sup> XO Communications Press Release, XO Communications Mark 100,000 Business VoIP Users (Jan. 24,2007).